BOE-267-A (FRONT) REV. 8 (8-04)

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15. (Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of Welfare Exemption.)

(Make necessary corrections to the printed name and address in ink.)

Orgar	nizati	on N	ame and Mailing Address:	Property Location: County									
				This organization owns	rents/leases this location:								
				Property No.:	Class:								
must	Last year your organization received the welfare exemption for all or part of the property listed above. To continue receiving the exemption for this location, you nust complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. If you wish to receive the exemption property at locations for which you have not received or filed a claim form, contact the Assessor immediately.												
The A	The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption.												
	Carefully read the information on the reverse before completing. All questions must be answered. If the answer to any question is "Yes," explain in "Remarks" or on an attachment in duplicate. Contact the Assessor immediately if special forms are needed to complete this application.												
If you no longer seek an exemption at this location, check here \square , sign and return this form to the Assessor.													
YES	NO		Since January 1, last year:										
		1.	Has the use on any portion of the property that received an exemp	otion last year changed?									
		2.	Is any portion of this property being used for exempt purposes tha	t was not being used in that man	ner last year?								
		3.	Is any portion of this property vacant or unused? If yes , since (dat	e)									
		4.	Is any portion of this property used as a retail outlet or for other fun- rehabilitation program may be exempt if form BOE-267-R is filed w		stores which are part of a planned, formal								
		5.	questions 6 or 7)? If yes, and you claim exemption for this portion organization including a statement indicating that the housing co	ortion of the property used for living quarters (other than low income housing or housing for the elderly or handicapped listed under s 6 or 7)? If yes , and you claim exemption for this portion, submit documentation including the occupant's position or role in the tion including a statement indicating that the housing continues to be used for organization's exempt purpose (see Housing on or, if living quarters associated with a rehabilitation program, submit BOE-267-R.									
		6.	BOE-267-L1 must also be submitted. Additionally, if this property i amended, please submit a copy of the certified Secretary of State f	property used as low income housing? If yes , form BOE-267-L must be submitted. If this property is owned by a limited partnership, form 267-L1 must also be submitted. Additionally, if this property is owned by a limited partnership and the partnership agreement has been ded, please submit a copy of the certified Secretary of State form LP-2 with this claim and mail a copy to the State Board of Equalization, orty and Special Taxes Department, Assessment Policy and Standards Division, P.O. Box 942879, Sacramento, CA 94279-0064.									
		7.	Is this property used as a facility for the elderly or handicapped? If yes , form BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.										
		8.	Do other persons or organizations use any of this property? If yes	, list them. (See Owner/Operator	on reverse.)								
		9.	Did this or any portion of this property generate taxable "unrelated be Code? If yes , see "Unrelated Income" on the reverse.	ted business taxable income," as defined in section 512 of the Internal Revenue									
		10.	Have the organization's income and/or expenses increased by mor and the prior year's complete financial statements.	more than 25 percent since last year? If yes, attach a copy of your most recent									
		11.	Is there any equipment or property at this location that is leased or a description of the property. This property is taxable as it is not on the property of	ed or rented to the claimant? If yes , provide the owner's name and address and ot owned by the claimant.									
		12.	Does your organization have a valid <i>Organizational Clearance Cer</i> If yes , enter OCC No and										
REMAI	RKS (a	attach	separate sheet if necessary)										
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)					DAYTIME PHONE NO.								
			I certify (or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, corre										
CLAIM	ANT'S	SIGN	IATURE TI	TLE	DATE								
			ASSESSOR'S	USE ONLY	1								
RECEI	VED C	ON	REVIEWER'S NAME		REVIEWED ON								
Appro	Approved: ALL PART Denied Reason(s) for Denial:												

GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

SIGNATURE

An officer or duly authorized organization representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operated the property, only one claim need be signed and filed with the Assessor.

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization, must file and qualify for the exemption if it uses the property more than once a week. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subject to late filing. An organization that uses the property once a week or less does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code or section 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non-income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

HOUSING

If question 5 is answered **yes**, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity **is providing housing.**)

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, effective January 1, 2004, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-445-3524.

ASSESSOR'S USE ONLY

			TAL ASSESSED VALUE OF: EXEMPTION ALLOWED ON:										
ASSESSED VALUES Please supply total assessed values whether or not an exemption is allowed.													
ITEAA	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:								
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL					
OTHER EXEMPTIONS—If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property													
described in the claim, please pro	vide the type	(type)	\$	(amount)	_								

(Assessor or designee)

(date)